BENJAMIN J. CAYETANO GOVERNOR



RAYMOND H. SATO

MARY PATRICIA WATERHOUSE DEPUTY COMPTROLLER

## STATE OF HAWAII DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

P.O. BOX 119 HONOLULU, HAWAII 96810-0119

MAY 10 1999

## COMPTROLLER'S MEMORANDUM NO. 1999-14

TO:

Heads of Departments

SUBJECT:

Audit Examination for Fiscal 1999

This memorandum is to give notice that our auditors for fiscal 1999, Ernst & Young, have begun examination procedures in connection with their annual audit of the State's accounting records and financial statements. As in the past, their audit will include review of certain department level records and transactions, and they will therefore be contacting staff in the various departments and agencies for assistance as needed.

The usual cooperation and helpfulness of your staff in this audit effort will be appreciated. If any staff-level contact needs to be made with our accounting staff regarding this matter, your staff may call Mr. Glenn Miyashiro at 586-0599.

Kliymond H Cau

Comptroller